

GOVERNMENT  **SIKKIM** **GAZETTE**

EXTRAORDINARY
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**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 68/2018-State Tax

Dated: 31st December, 2018

NOTIFICATION

In exercise of the powers conferred by section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) read with sub-rule (5) of rule 61 of the Sikkim Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby makes the following further amendments -

- (i) in notification No. 21/2017– State Tax, dated the 08th August, 2017, and
 - (ii) in notification No. 56/2017– State Tax, dated the 15th November, 2017, namely:-

In the said notifications, in the first paragraph, in the proviso, for the words, figures and letters "July, 2017 to November, 2018" and "31st day of December, 2018", the words, figures and letters "July, 2017 to February, 2019"and "31st day of March, 2019"shall be respectively substituted.

**Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**